

House Bill 1344 (AS PASSED HOUSE AND SENATE)

By: Representatives Tumlin of the 38th, Setzler of the 35th, Johnson of the 37th, Manning of the 32nd, Golick of the 34th, and others

A BILL TO BE ENTITLED

AN ACT

To provide for legislative declarations with respect to all local homestead exemptions for all taxing jurisdictions consisting of or located in Cobb County; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) With respect to all local homestead exemptions for all taxing jurisdictions consisting of or located in Cobb County, the primary residence for purposes of each such exemption includes the dwelling house and any outbuildings to the dwelling house, including, but not limited to, a detached garage, pool house, guest house, or storage facility. Any such outbuilding which is used for human occupancy is considered to be part of the dwelling house and is not considered a separate dwelling house if:

(1) Such outbuilding is not being leased or rented to a person not related to the owner;

and

(2) Such outbuilding meets at least one of the following criteria:

(A) Access to the outbuilding is available by way of a common driveway serving the main dwelling house;

(B) The outbuilding is served by the same street number and mailing address as the main dwelling house and does not have a separate street number or mailing address;

(C) The outbuilding receives utility service through a common utility meter shared with the main dwelling house or through a common utility account shared with the main dwelling house; or

(D) The outbuilding is physically attached to the main house.

(b) Where a homestead exemption is granted to a primary dwelling house which includes an outbuilding used for human occupancy, the appropriate local tax officials may require the owner of the dwelling house to make a sworn application demonstrating that the outbuilding

1 meets the requirements of this Act and may require that such sworn application be renewed
2 not more often than once every three years.

3 **SECTION 2.**

4 It is the intent of the General Assembly, through the enactment of this Act, to provide a
5 declaration of the law applicable in the tax jurisdiction of Cobb County and in any other local
6 tax jurisdiction located in Cobb County; and the enactment of this Act shall not be construed
7 to imply a legislative finding that prior law was to the contrary.

8 **SECTION 3.**

9 All laws and parts of laws in conflict with this Act are repealed.